

herein. Notice of such liens shall be filed by the Comptroller with the clerk of the circuit court of the county in which said property is located. Each clerk of court shall accurately and promptly record and index all such notices of lien filed with him by the Comptroller by entering such lien in the judgment docket of the court, stating the name of the delinquent real estate investment trust, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. In the event that the real estate investment trust holds no property within this State, or in the event the Comptroller of the treasury shall determine that the property that is held by such real estate investment trust is insufficient to provide adequate security through the lien provided herein for the payment of taxes and fees, the real estate investment trust shall file with the Comptroller a bond, which shall be conditioned upon payment by the trust of such tax liabilities, and shall be in such amount and upon such terms as the Comptroller in his discretion may from time to time require. [in] IN lieu of such bond securities approved by the Comptroller or cash in such amount as he may prescribe may be deposited with the Comptroller who may at any time, without notice to the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by the Comptroller at public or private sale without notice to the depositor.

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~~The tax hereby levied does not apply to the following sales:~~

~~(jj)-(2)--Sales of natural or artificial gas, electricity, and steam made under residential or domestic rate schedules on file with the Public Service Commission of Maryland and sales of heating oil, propane gas or any similar liquified petroleum gas, firewood, and coal for use in residential properties which contain not more than four units, cooperative housing, condominiums, and other similar residential living arrangements.~~

411A.

(h) If any such tax is imposed by the several political subdivisions, any violation of any provision of this subtitle or of a regulation promulgated thereunder, or a failure to pay any tax so imposed, shall be subject to the same provisions concerning penalties and interest and to the same criminal penalties [are] AS are provided in the subtitle "Retail Sales Tax Act."

421.

(c) The provisions of subsections (a) and (b) of this section shall govern the primary liability pursuant to this